

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH: BANGALORE**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.2439/Bang/2019
Assessment Year: 2014-15

Smt. Dhanalakshmi Kishan Magaji Flat No.603, Shiva Nilaya, 6 th A Main , 11 th Cross, J.P. Nagar, 3 rd Phase Bengaluru-560 078 PAN NO : AIFPM0740A	Vs.	ACIT Circle-4(3)(1) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Shri V. Sridhar, A.R.
Respondent by	:	Ms. Neera Malhotra, D.R.

Date of Hearing	:	19.01.2021
Date of Pronouncement	:	19.01.2021

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the order dated 28.10.2019 passed by Ld CIT(A)-5, Bengaluru and it relates to the assessment year 2014-15.

2. The Ld A.R of the assessee has filed a letter stating that the assessee has opted to settle the dispute in these two appeals under Direct Taxes Vivad Se Vishwas Act, 2020. It is stated that the assessee has filed Form 1 & 2 and is awaiting Form no.3. Accordingly, the Ld A.R has sought adjournment.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeal after filing Form VSV1 as per Vivad Se

Page 2 of 2

Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. Accordingly he submitted that no purpose shall be served in keeping the appeal pending.

4. We heard the parties and perused the record. The submissions made by parties are considered. Since the assessee has filed application under Direct Tax Vivad Se Vishwas Act, 2020 for settling the issues for the year under consideration, no purpose will be served in keeping the appeal pending. Accordingly we dismiss the appeal of the assessee. However, the assessee is given liberty to move appropriate application seeking recall of the present order in accordance with the law, if the same is warranted.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 19th Jan, 2021.

Sd/-
(N.V. Vasudevan)
Vice President

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 19th Jan, 2021.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.